

Date: December 1, 2015

To: Trusteed Reinsurer

From: Commissioner of Commerce, Minnesota Department of Commerce
85 7th Place East, Suite 500, St. Paul, Minnesota 55101-2198

Subject: Filing Requirements

Please read the filing instructions carefully. Documents must be received by the specified due dates.

<u>Item</u>	<u>Description and Filing Requirement</u>	<u>Filing Due Date</u>
-------------	---	------------------------

1.	ANNUAL STATEMENT OF U.S. REINSURANCE TRUST	March 1, 2016
----	---	---------------

The signatures of the officers attesting to the accuracy of the annual statement must be original signatures with an original notarization. Include the Management Discussion and Analysis.

2.	INDEPENDENT ACTUARIAL OPINION OF U.S. TRUST	March 1, 2016
----	--	---------------

3.	TRUST FUND CERTIFICATION	March 1, 2016
----	---------------------------------	---------------

(a) The **trustee of the trust of a qualified United States financial institution shall certify** that the trust required to be maintained under Minn. Stat. §60A.092, Subd. 9, is in existence, the date of termination of the trust, if so planned, or certification that the trust shall not expire prior to December 31, 2016.

(b) If the Trust Agreement has been amended during the prior year, a copy of the Amendment is required to be filed along with a copy of the Restated Trust Agreement.

(c) The Trustee shall provide a statement of market value for the trust, certified with an original signature, and listing the trust's investments at December 31, 2015.

4.	AUDIT REPORT BY INDEPENDENT CERTIFIED PUBLIC ACCOUNTANT ON STATUTORY ANNUAL STATEMENT OF TRUSTEED REINSURER AS REQUIRED BY DOMICILIARY REGULATOR	August 1, 2016
----	---	----------------

Report must include a translation into U.S. Dollars at the prevailing exchange rates in force at the balance sheet date as certified by the Chief Financial Officer.

If you have any questions, please contact Nina Twardowski at (651) 539-1756 or Nina.Twardowski@state.mn.us.